

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Harvestime Foods % Chirstos Dallas
DOCKET NO.: 03-30770.001-C-1 and 03-30770.002-C-1
PARCEL NO.: See below

The parties of record before the Property Tax Appeal Board are Harvestime Foods % Chirstos Dallas, the appellant, by attorney Edward P. Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of two parcels of land containing 21,233 square feet and improved with a one-story, class 5-17, 78-year-old, masonry constructed, commercial building containing 8,625 square feet and located in Jefferson Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant's attorney submitted a spreadsheet with three, class 5-17, commercial buildings located on the same street and within one block of the subject. The three suggested comparables range in lot size from 9,450 to 14,706 square feet and in improvement size from 9,438 to 13,500 square feet of building area. The improvements range in age from 61 to 79 years. The three suggested comparables have total assessments ranging from \$109,802 to \$171,000 reflecting market values ranging from \$288,953 to \$450,000 or \$25.67 to \$47.67 per square foot. In addition, the appellant submitted a two-page brief, an authenticity affidavit, photographs and property printouts for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the evidence presented,

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

<u>Docket No.</u>	<u>Parcel No.</u>	<u>Land</u>	<u>Imprv.</u>	<u>Total</u>
03-30770.001-C-1	13-12-423-013-0000	\$33,188	\$79,455	\$112,643
03-30770.002-C-1	13-12-424-009-0000	\$47,500	\$ 1,855	\$ 49,355

Subject only to the State multiplier as applicable.

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the appellant requested that the subject's total assessment be reduced to \$109,796.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total combined assessment of \$161,998. The board of review also submitted a memorandum from the county assessor's office, four COSTAR Comps service sheets as well as ancillary documents. The assessor's memorandum stated that the subject's 2003 assessed value of \$161,998 reflected a market value of \$426,311 or \$49.43 per square foot.

The board submitted Comps service sheets for four properties located within the subject's market area. These properties sold from June 2002 through July 2004 for prices that ranged from \$335,000 to \$825,000, or from \$50.93 to \$72.37 per square foot. The four suggested comparables are improved with one-story or two-story, masonry constructed, commercial buildings that range: in age from 51 to 80 years, in lot size from 5,670 to 21,424 square feet and in improvement size from 6,000 to 11,400 square feet. Applying the Cook County ordinance level of assessment for Class 5a property of 38% to the subject's total assessment reflected a market value of \$426,311 or \$49.43 per square foot. Based on this analysis, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a one-page brief arguing that the appeal was based on uniformity of the assessment comparables provided by the appellant.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The appellant submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. The Board finds this argument unpersuasive. The appellant submitted a spreadsheet with three, class 5-17, commercial buildings located on the same street and within one block of the subject. The Board finds these properties similar to the subject in age, design and classification. In addition, they are located on the same street and within one block of the subject. However, the three suggested comparables are somewhat larger in improvement

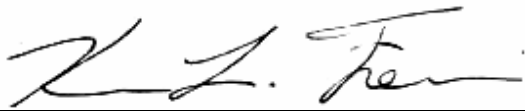
size and much smaller in lot size as compared to the subject. The three comparables have total assessments ranging from \$109,802 to \$171,000. The subject's total assessment of \$161,998 falls within the range established by these properties. After considering the differences in the appellant's suggested comparables when compared to the subject, the Board finds the evidence provided by the appellant is insufficient to effect a change in the subject's assessment.

The Board further finds the board of review's market analysis supports the subject's current assessment. The board submitted information on four properties that sold for prices ranging from \$50.93 to \$72.37 per square foot. The subject's current assessment reflects a market value of \$49.43 per square foot that is supported by these sales.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.